

## 70A Am. Jur. 2d Social Security and Medicare § 143

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### Social Security and Medicare

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### Part One. Social Security and SSI Benefits

#### II. Coverage of Employers and Employees

#### B. Covered Employees

#### 4. Government Employees

##### a. State and Local Government Employees


##### (2) Mandatory Coverage

##### (a) In General

## § 143. Exclusions from mandatory coverage

[Topic Summary](#) | [Correlation Table](#) | [References](#)

### West's Key Number Digest

West's Key Number Digest, Social Security and Public Welfare  125.1, 128.1, 131

Under the Social Security Act<sup>1</sup> and the Internal Revenue Code<sup>2</sup> certain services performed for a state or local government are excluded from mandatory social security coverage. Thus, mandatory coverage does not apply to services performed—

— by a person who is employed for the purpose of relieving the person from unemployment.<sup>3</sup>

— in a hospital, home, or other institution by a patient or inmate of such a facility.<sup>4</sup>

— by a person as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency.<sup>5</sup>

— by an employee in a position compensated solely on a fee basis that is treated, pursuant to the Social Security Act<sup>6</sup> and the Internal Revenue Code,<sup>7</sup> as a trade or business for the purpose of including the fees in the person's net earnings from self-employment.<sup>8</sup>

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Footnotes

- 1 42 U.S.C.A. § 410(a)(7)(F)(i) to (v).
- 2 26 U.S.C.A. § 3121(b)(7)(F)(i) to (v).
- 3 42 U.S.C.A. § 410(a)(7)(F)(i); 26 U.S.C.A. § 3121(b)(7)(F)(i).
- 4 42 U.S.C.A. § 410(a)(7)(F)(ii); 26 U.S.C.A. § 3121(b)(7)(F)(ii).
- 5 42 U.S.C.A. § 410(a)(7)(F)(iii); 26 U.S.C.A. § 3121(b)(7)(F)(iii).
- 6 42 U.S.C.A. § 411(c)(2)(E).
- 7 26 U.S.C.A. § 1402(c)(2)(E).
- 8 42 U.S.C.A. § 410(a)(7)(F)(v); 26 U.S.C.A. § 3121(b)(7)(F)(v).

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